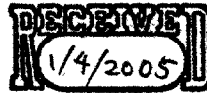


 & Associates, P.C.



1800 ALEXANDER BELL DRIVE, SUITE 200
RESTON, VA 20191

1050 SEVENTEENTH STREET, N.W., SUITE 600
WASHINGTON, DC 20036

2433 5 JAN 5 2005
202.466.6937 • Fax 202.466.6938
www.emord.com

December 28, 2004

VIA FACSIMILE 301-436-2639

AND US MAIL

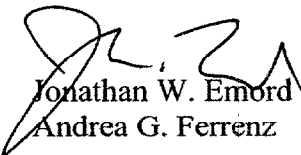
Dr. Kathy Ellwood
Assistant Director for Nutrition Science
CPK1
5100 Paint Branch Parkway
HPS-800
College Park MD 20740

Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, 2004Q-0099, and 2004Q-0102.

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd. accepts FDA's request for an extension of time until March 25th, 2005 for FDA's decision on its four pending qualified health claim petitions concerning calcium.

Best regards,


Jonathan W. Emord
Andrea G. Ferrenz

2004Q-0099

LET 6